

1973

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November

John M. Faulk (New Orleans)
Seminar for bankers, New Orleans.
"Financial Statements — Their Reliability and Content."

December

Adrian F. Cummings (Chicago)
Illinois CPA Society, Chicago.
"The Newest Requirement in Financials — Disclosure of Accounting Policies."
Also January, Illinois CPA Society, Central chapter, and Bradley University continuing education conference, Peoria.
Henry D. Forer, William A. Tallent (Miami)
The National League Journal, December 1972.
"The Conversion of Citizens Savings and Loan Association of San Francisco into a State Chartered Capital Stock Association."
Oscar S. Gellein (Executive)
North Carolina Association of Accountants, Greensboro and Winston-Salem chapters.
"New Challenges and Problems in Financial Reporting."
James B. Miller (Pittsburgh)
Pennsylvania CPA Institute, Harrisburg and Pittsburgh.
"Current Pronouncements on Internal Control."
William A. Tallent (see Forer)
James L. Williams (Houston)
AICPA professional development course, Houston.
"Local Government Accounting and Auditing."

January

Clayton L. Bullock (Executive)
Audit Decisions in Accounting Practice, Ronald Press, New York, 1973.
"Relationships with Stockholders and Directors."
Richard F. Crilly (Rochester)
Rochester Credit and Financial Management Association.
"Critique of Financial Statements of a Model Business."
Richard K. Dompke (Chicago MAS)
Illinois CPA Society, Chicago.
"Responsibility Accounting."
George Kelly (San Francisco)
Securities Regulations — Round Table.
"Current Developments in Accounting and Financial Reporting."
Eugene L. Larkin, Jr. (New York)
Investment Officers Association of the Savings Banks of the State of New York, New York.
"Is There a Better Way for Savings Banks to Account for Bond Investment Transactions?"
John F. Walsh (Chicago)
Financial Association of Saint Louis.
"Implementation of Recordkeeping for SEC Rule 15c3-3."
Charles A. Walworth (San Francisco)
National Church Goods Association, San Francisco.
"Services Provided by a CPA."

February

C. Frederick Falldine, William C. Mayer (Rochester)
Rochester Institute of Technology, small business management.
"Understanding Financial Statements."
George Kelly (San Francisco)
Entrepreneur press seminar, South San Francisco.
"The Role of the Accountant in the New Enterprise."
Gerald M. Lutzky (Orange County)
William E. Nollsch (Denver)
California CPA Society, Los Angeles chapter, real estate committee.
"Land Accounting Problems."
William C. Mayer (see Falldine)
William E. Nollsch (see Lutzky)
James L. Williams (Houston)
University of Houston, CPA review program.
"Governmental Accounting."

March

Oscar S. Gellein (Executive)
Oklahoma State University accounting lecture series, Stillwater.
"Value/Income and Objectives."

Auditing

September

Edward J. McGovern (Philadelphia)
University of Georgia, National Association of College and University Auditors, Athens.
"Management Auditing of Electronic Data Processing."

October

Ira J. Edelson (see Wesselkamper)
Joseph D. Wesselkamper, Ira J. Edelson (Executive)
Seminar for clients, non-clients, Chicago.
Auditape System seminar.
Also January, Scottsdale, Arizona.

November

Albert A. Cardone (New York)
Hospital Financial Management Association, Northern California chapter, Sacramento.
"Implementing the Hospital Audit Guide Effect on Hospital Financial Management and the CPA."
Ralph D. Kennedy (Fort Lauderdale)
American CPA Institute, Tampa, Florida.
"Audits of Savings and Loan Associations."
Edward J. McGovern (Philadelphia)
National Association of Accountants, Delaware County, Media, Pennsylvania.
"Cash Forecasting."
Donald B. Ramsey (New Orleans)
Louisiana State University auditing class, New Orleans.
"Auditing and the Computer."

December

Martin D. Cohen (Chicago)
Loyola University, auditing students, Chicago.
"Auditape."

Ira J. Edelson (Executive)
Data Processing Management Association of New Hampshire, Manchester.
"Auditing Using Auditape."

Richard A. Hoiekvam (Omaha)
Nebraska CPA Society, Omaha.
"Audit of Inventories."

Russell S. Natherson, Thomas R. Stadler (Dayton)
Wilberforce University accounting class, Ohio.
"Auditape."

Bennett S. Robinson (Los Angeles)
California State University, Beta Alpha Psi, Los Angeles.

"Implications of the BarChris Case."

Millard E. Smith (Philadelphia)
Pennsylvania CPA Institute, Philadelphia.
"Internal Control."

Thomas R. Stadler (see Natherson)

John F. Walsh (Chicago)
Illinois CPA Society, Chicago.
"Audit and Compliance Requirements for Annual Audits of Commodity Brokers."

Nile J. Webb (Washington)
University of Maryland auditing class, College Park.

"Using the Computer to Test Records Produced by a Computer System."

James N. Zaloudek (Chicago)
American Management Association, Chicago.
"Use of Statistical Methods in Auditing."

January

Ronald C. Baldwin (Executive)
New York State CPA Society, Westchester chapter, Mamaroneck.
"Recent Statements on Auditing Procedures."

Ira J. Edelson (Executive)
Computer Systems Association of Rochester, New York.

"Auditing With Computers — Past, Present, and Future."

Ronald A. Lefkon (New York)
New York CPA Society, Eastern Long Island chapter, Hapauge.

"Reporting on Acquisition Investigations."

Edward J. McGovern (Philadelphia)
Management Information Corporation, Washington.

"EDP General Ledger Systems and Financial Reporting."

R. Wayne Stoker (Salt Lake City)
University of Utah accounting seminar.
"CPA's Computer Process Analyzers."

February

Charles L. Bagby (Atlanta)
University of Georgia auditing class, Athens.
"Haskins & Sells Statistical Sampling Plan."

Ronald L. Colwell, S. Gordon Miller (Milwaukee)

University of Wisconsin auditing and accounting students, Oshkosh.

"Auditape and Recent Developments in Auditing."

James M. Delaney, William C. Stevens (Cleveland)

University of Akron, Beta Alpha Psi.
"Auditape System, Financial Accounting Standards Board and Forecasts."

John S. Dodgshon (San Francisco)
Data Processing Management Association,
San Francisco chapter.
"Data Processing and the Manufacturing
Process."

John F. Kelly (Miami)
Florida State University graduate accounting
program, Tallahassee.
"Auditing and EDP."
Also "Auditors Use of Statistical Sampling."

Jerry W. Kolb (Chicago)
De Paul University auditing class, Chicago.
"Haskins & Sells Auditape System."

S. Gordon Miller (see Colwell)
William C. Stevens (see Delaney)

March

Paul D. Stevens (Los Angeles)
University of California, Beta Alpha Psi,
Graduate School of Management, Los Angeles.
Kenneth W. Stringer (Executive)
Cornell University auditing class, Ithaca.
"Statistical Sampling."

April

Ronald C. Baldwin (Executive)
University of North Carolina, American
Accounting Association, 1973 southeastern
region meeting, Chapel Hill.
"Statistical Sampling in Auditing."
Richard I. Fremgen (Chicago)
Data Processing Managers Association,
Michiana chapter, Elkhart, Indiana.
"Auditing the EDP Media."
Kenneth W. Stringer (Executive)
Ohio State University, spring quarter
session, Columbus.
"Quantitative Methods in Auditing and
Accounting."

May

Kenneth W. Stringer (Executive).
Hawaii CPA Society, Honolulu.
"Auditing Procedures."

Taxation

November

Frederick W. Bassinger (Minneapolis)
Minnesota CPA Society, annual tax conference,
Minneapolis.
Opening remarks.
Also Tax Institute for public
accountants, Minneapolis.
"Dividends Versus Capital Gains in Closely
Held Corporations."
David F. Bertrand (Executive)
American Management Association, New York.
"Domestic International Sales Corporations—
Producers Loans."
William F. Bischoff (Las Vegas)
Pre-business workshop of small business
administration, Las Vegas.
"Business Regulations, Taxes and Accounting
Records of Beginning Businesses."
Eugene R. Brown (Rochester)
Annual Tax Planning Institute,
University of Rochester, New York.
"Tax Planning Highlights of 1972—Individual
Income Taxation."

Robert W. Buesser (New York)
New York State CPA society, New York.
"Sub-Part F Income—Planning Opportunities."

Franz Capraro (Miami)
Financial organization clients and their
legal counsel, Miami.
"Income from Non-U.S. Sources under the
Florida Income Tax Code."

Gerald P. Cotter (Los Angeles)
DuPont Glore Forgan, Inc. Los Angeles.
"Estate Planning Techniques."

Thomas P. Finan (Miami)
Financial organization clients and their
legal counsel, Miami.
"Apportionment of Income of Financial
Organizations under the Florida Income
Tax Code."

Henry D. Forer (Miami)
Financial organization clients and their
legal counsel, Miami.
"Florida Taxation of Financial Organizations."

H. Bruce Francis (Las Vegas)
National Association of Accountants,
Southern Nevada chapter, Las Vegas.
"Federal Taxes and Everyday Business."
Also Clark County Library, Las Vegas.
"Tax and Your Investment Shelter."
Also Harvey Associates, Inc. Las Vegas.
"Cattle—A Tax Sheltered Investment."

Robert J. Fuchs (Chicago)
American Management Association, Chicago.
"Compensating Expatriates."
Also "Licensing and the Transfer of Intangibles."

Alan S. Getz (Executive)
Pennsylvania State CPA Society,
Northeastern chapter, annual tax clinic,
Wilkes-Barre.
"Tax Exempt Organizations."

Dale E. Gilliam (Milwaukee)
National Association of Accountants,
Northern Wisconsin chapter, Appleton.
"Estate Planning for Executives."

Leslie E. Greenberg (Houston)
Bankers seminar, Texas CPA Society,
Houston chapter.
"Deferred Compensation and Stock Options."

Patrick J. Hennessy, William E. York
(New York)
Small Business Administration, New York.
"Tax Considerations for Prospective Small
Business Owners."

William O. Hetts (San Francisco)
Tax Executives Institute, San Francisco
chapter.

"Allocation of Deduction to Foreign
Source Income."

James H. Hinkle (Columbus)
Customer representatives of Merrill Lynch,
Pierce, Fenner & Smith, Inc. Columbus.
"1972 Year-End Tax Planning"

Jerry W. Hufton (Allentown)
Pennsylvania CPA Institute annual tax
conference, Harrisburg. Discussion leader.
Also Pennsylvania CPA Institute professional
development program, Altoona.
"Effective Tax Planning—Tax Problems of
Individuals."

Richard E. Johnson (Denver)
Actuarial Club of Denver.
"Tax Planning Opportunities—Page One of
Form 1120L."

John J. Kron (Cincinnati)
Tri-State Association of Metal Finishers,
Lebanon, Ohio.
"What's New In 1972?"

Luther W. Linch (Atlanta)
Georgia CPA Society, annual tax forum,
Atlanta.

"Corporate Liquidations."
Douglas L. Newell (Cleveland)
Garfield Senior College Accounting
Association, Painesville, Ohio.

"The Tax Aspects of Public Accounting."
Also Cleveland Automobile Dealers
Association.

"Price Commission Regulations for
Automobile Dealers."
Herbert E. Noack, Jr. (Houston)
Texas CPA Society, Tax Institute, Houston.
"The 1969 Tax Reform Act Revisited."

Francis C. Oatway (Executive)
Wisconsin CPA Society annual tax clinic,
Milwaukee.
"Working with a DISC."

James E. Power (New York)
Committee of Banking Institutions on
Taxation seminar, New York.
"Consolidated Returns for Bank Holding
Companies."

Gerald A. Richardson (Savannah)
Georgia CPA Society, Savannah chapter.
"1972 Income Taxes—Major Developments."

Sheldon Richman (Los Angeles)
American Management Association,
Los Angeles.
"Tax Consideration in International
Accounting."

Donald W. Sheffield (Houston)
Texas CPA Society, Houston chapter, and
the Houston Bar Association.
"Principles of Texas Franchise Tax."

Philip J. Sheridan (New York)
New York State CPA Society, Iona College,
New Rochelle.
"The Consolidated Return."

Robert G. Speidel (Pittsburgh)
1972 Indiana Tax Institute, Indianapolis.
"Dividends—Taxable or Non-Taxable?—The
Effect of Corporate Earnings and Profits."

Herbert W. Wakeford (Raleigh)
National Association of Accountants,
Raleigh-Durham Area chapter, Raleigh.
"Tax Developments—Prospects for 1973."

Marvin Weinberg (New Haven)
Connecticut CPA Society, New Haven.
"Computation of the Minimum Tax Case of
the Connecticut Corporation Business Tax."

George Weinstein (New Haven)
Rotary Club, Torrington, Connecticut.
"Capital Gains, Federal and State."

James R. Willis (Houston)
Merrill Lynch, Pierce, Fenner & Smith, Inc.
Houston.
"Year-End Tax Planning—Individual Security
Transactions."
Also A. D. Edwards & Son, Inc. Houston.

November

- Lowell S. Pethley (Chicago MAS)
University of Wisconsin and Wisconsin CPA Society, Southern chapter, accounting students, Whitewater.
"Use of Quantitative Techniques in the Accounting Profession."
Vito G. Petruzzelli (Chicago MAS)
Wisconsin CPA Society, Southern chapter, Madison.
"MAS as an Integral Part of a Public Accounting Firm."

December

- Philip Fitzpatrick (see Kelly)
Robert L. Kelly, Philip Fitzpatrick (New York MAS)
Hospital Financial Management Association, Connecticut chapter, Wallingford.
"Cash Flow Forecasting."

January

- Allison L. Augur, Jr., Eugene W. Morgerson (Cincinnati)
Xavier University Graduate School, Cincinnati.
"Role of the Computer in Accounting, Auditing and Management Advisory Services."
Harold D. Curry, George R. Smith, David R. Ward (Charlotte)
Central Piedmont Community College, Charlotte.
"Small Business Financial Management."
Frank J. Devonald (New York MAS)
Connecticut CPA Society, Meriden chapter.
"EDP Feasibility Studies."
Donald D. Holliday (Charlotte MAS)
Auburn University student accounting association, Alabama.
"Management Advisory Services."
Eugene W. Morgerson (see Augur)
George R. Smith (see Curry)
David R. Ward (see Curry)

March

- Donald D. Holliday (Charlotte MAS)
University of South Carolina, Beta Alpha Psi fraternity, Columbia.
"Management Advisory Services."
James E. Morris (Houston MAS)
Data Processing Managers Association, Houston chapter.
"Internal Control—Who Needs It?"

The Profession

November

- Walter H. Blood (see Voth)
Joseph P. Healy, Donald A. Westermann (Philadelphia)
Lincoln University accounting students, Jefferson City, Pennsylvania.
"A Career in Public Accounting."
Ralph J. Kliber (Detroit)
Journal of Taxation, November 1972.
"Role of the CPA in Tax Fraud Cases."

- T. Gerald Hanlon, Jr. (see Kerth)
Michael G. Josten (see Gilliam)
Ernest H. Kenyon (Omaha)
Great Plains Federal Tax Institute, Lincoln, Nebraska.
"Corporate Marriage and Divorce—American Style."
Norman R. Kerth, Albert P. Autin, Jr., T. Gerald Hanlon, Jr., Larry C. Rabun (New Orleans)
Ochsner Foundation Hospital, New Orleans.
"How to Save Money."
John J. Kron (Cincinnati)
Ohio CPA Society, Cleveland.
"Other Credits."
John C. Lynch (Columbus)
Ohio CPA Society, 1972 federal taxation forum, Cleveland and Cincinnati.
"Tax and Accounting Considerations in the Preparation of Real Estate Limited Partnership Projections."
William E. Miles, Jr. (Philadelphia)
Pennsylvania CPA Institute, Philadelphia chapter.
"Minimizing Corporate Taxes in the Delaware Valley."
Douglas L. Newell, David F. Rung (Cleveland)
Merrill Lynch, Pierce, Fenner & Smith, Inc., Cleveland.
"Year-End Tax Planning—Tax Shelters and Security Transactions."
Douglas L. Newell (Cleveland)
Ohio CPA Society 1972 federal taxation forum, Cincinnati and Cleveland.
"Price Controls—Manufacturer, Retailer and Wholesaler."
John S. Pavlik (New Haven)
Municipal officials and finance officers, New Haven.
"State and Local Fiscal Assistance Act of 1972."
Larry C. Rabun (see Kerth)
Also Louisiana CPA Society, tax conference, New Orleans, Moderator.
Sheldon Richman (Los Angeles)
Corporate Financial Council, San Diego.
"Using a Tax Shelter Vehicle for Investing in a New or Struggling Business."
David F. Rung (see Newell)
George Weinstein (New Haven)
Greater New Haven Chamber of Commerce.
"Tax Reform Act of 1971."

January

- Milton C. Clow (San Diego)
National Association of Accountants North County, San Diego chapter.
"Report on Tax Reform."
John A. Miller (Fort Lauderdale)
Rotary Club of North Miami.
"Recent Developments in Income Taxation."
Warren K. Wentworth (Boston)
Annual Federal Institute of Taxation, Boston University.
"Intercompany Pricing Rules of DISCs."

Kenneth R. Wiseman (Dayton)
Central State University, Wilberforce, Ohio.
"Duties of a Tax Specialist in a Public Accounting Firm."

William E. York (see Hennessy)

December

- Albert P. Autin, Jr. (see Kerth)
David F. Bertrand (Executive)
Annual tax conference, District of Columbia Institute of CPAs, Washington.
"Tax Factors in Operating Abroad."
Also International Personnel Association, New York.
"Foreign Taxes."
Charles V. Brown (Las Vegas)
Active 20/30 Club of Las Vegas.
"Individual Income Taxes."
H. Clayton Chandler (Washington)
Connecticut CPA Society, New Haven.
"Some Thoughts on Corporate Liquidations."
William H. Convey (Charlotte)
Charlotte-Mecklenburg Day Care Association, Central Piedmont Community College, Charlotte, North Carolina.
"Explanation of Deductions for Children in Care."
Frederick E. Dauterman (Columbus)
Annual Louisiana tax conference, New Orleans.
"An Analysis of the Tax Shelter Aspects of Real Estate."
Rickard D. Donovan (Boston)
National Association of Accountants, Providence chapter.
"Accounting and Tax Considerations of Small Business Corporations."
Egerton W. Duncan (Executive)
International Tax Institute, New York.
"Foreign Exchange—Tax Consequences."
Clarence H. Edwards, Jr. (Greenville)
Clemson University tax seminar, South Carolina.
"Accumulated Earnings Tax and the Economic Stabilization Program."
Gary C. Fogle (Indianapolis)
Indiana CPA Association—TV Program.
"Basic Tax Considerations for Individuals."
Henry D. Forer (Miami)
Controllers Society for Savings Institutions, Dade County chapter, Miami.
"The New Federal Insurance Reserve Requirements."
H. Bruce Francis (Las Vegas)
TV Channel 13, four programs, Las Vegas.
"Tax Topics."
Dale E. Gilliam, Michael G. Josten (Milwaukee)
Marshall Co. Inc., Milwaukee.
"Various Plans for Investors."
Leslie E. Greenberg (Houston)
Texas CPA Society, Houston chapter.
"Avoiding or Minimizing Double Taxation."
Also Arizona State University Tax Institute, Phoenix.
"Tax Problems Incident to Purchase and Sale of Businesses."

Gary L. Mead (see Voth)

Donald Voth, Walter H. Blood, Gary L. Mead
(Kansas City)

Discussion with businessmen, Hutchinson,
Kansas.

"ESP Phase II — Wage and Price Controls:"

Donald A. Westermann (see Healy)

December

Elmer G. Beamer (Cleveland)

Aspen Rotary Club, Colorado.

"The Development of the CPA Profession."

Jack W. Berry, Jr. (Denver)

Clients and guests, Colorado Springs.

"Economic Controls."

Martin R. Crowson (see Kerth)

Warren L. Eisenberg (Philadelphia)

Pennsylvania CPA Institute, Northeastern
chapter, Scranton.

"Planning for the Future of an Accounting
Practice."

T. Gerald Hanlon, Jr. (see Kerth)

Norman R. Kerth, Martin R. Crowson,

T. Gerald Hanlon, Jr., Larry C. Rabun

(New Orleans), Bill C. Wilson (Washington)

Clients, bankers and attorneys, New Orleans.

"Phase II of the Economic Stabilization
Program."

John E. Kuhn (Baltimore)

Morgan State College, MBA students,
Baltimore.

"Practical Aspects of Accounting."

J. Oliver McGonigle (Newark)

Brookdale Community College, Lincroft,
New Jersey.

"Opportunities in Accounting."

Thomas A. McGrath, Jr. (New York)

Wage and Price Control Institute, Washington.

"Current Developments in Profit Margin
Accounting under Price Commission
Regulations."

Larry C. Rabun (see Kerth)

Homer E. Sayad (Saint Louis)

Saint Louis Council on World Affairs.

"Private Sector Support for the Arts in
the U.S.A."

Bill C. Wilson (see Kerth)

January

Oreson H. Christensen (Cincinnati)

Xavier University Graduate School,
Cincinnati.

"Planning and Preparation of the
Corporate Annual Report."

Douglas L. Newell, Donald F. Seaburn
(Cleveland)

National CPA Association, Ashtabula chapter,
Geneva, Ohio.

"Phase II and III Economic Stabilization
Controls."

Donald F. Seaburn (see Newell)

February

Elmer G. Beamer (Cleveland)

Appalachian State University, North Carolina
accounting education colloquium, Boone.

"Accounting Education — Past, Present and
Future."

David A. Goldman (Miami)

Florida International University accounting
and finance classes, Miami.

"The Accounting Profession as a Career."

Thomas A. McGrath, Jr. (New York)

Wage and Price Control Institute, New York.

"Phase III and Price Controls."

Gary L. Mead (Kansas City)

Central Kansas Manufacturers' Association,
Hutchinson

"ESP Phase III: The Controls Are Off...

Or Are They?"

Larry A. Olson (Portland)

Lakeridge High School, Lake Oswego, Oregon.

"Opportunities in Accounting."

Bill C. Wilson (Washington)

Nevada CPA Society, Las Vegas.

"Overview of Phase III and Recent
Developments."

March

Bruce C. Reimer (Allentown)

Saucon Valley High School, Hellertown,
Pennsylvania.

"A Career as a CPA."

April

Frank J. Borelli (New York)

Rockland County Girl Scout Council
annual meeting, Spring Valley, New York.

"Observations as a Board Member of the
Rockland County Girl Scout Council."

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